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Strengthening of Islamic Quality Management Practices Through Culture of Perfection (*Itqan*) and the Value of Courtesy (*Ihsan*) Toward the Business Performance of Muslim Entrepreneur

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ABSTRACT

Islamic quality management practices are important processes in the running and the management of a company that focuses on products or provides services in line with the needs and demands of Sharia. These practices, if properly managed, will achieve success and excellence not only in the real world but also in the hereafter. Quality management system pioneered in the West, such as Total Quality Management, emphasizes the technical aspects like input-output, procedures and work processes, customer preferences, and relationships with suppliers. They ignored spiritual aspects such as welfare of workers, the value of goodwill, integrity, ethics, morality and social responsibility. Thus, an owner or manager must establish a quality management system based on Islamic values that emphasizes culture of perfection (*itqan*) and values of courtesy (*ihsan*). The two main pillars are to ensure continuity and smooth running of the quality management system in an enterprise. They also make the quality management system more humane and closer to the heart of every member of the organization. Accordingly, this study will view the two concepts as moderating factors, and will examine their impact on the quality of management practices of muslim entrepreneurs, by valuating their business performances. Thereafter, we can propose strengthening measures for effective quality management system according to Islamic values. The findings confirmed that both the factors showed significant effect in the relationship between quality management practices and business performances of muslim entrepreneurs. The emphasis on the culture of perfection (*itqan*) and the value of courtesy (*ihsan*) contributes to a more holistic quality management system.

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INTRODUCTION

The concept of quality or excellence in a particular term or service management is an important component (Nor 'Azzah, 2002), tried through time in a variety of venues and locations by Western and Eastern scholars, Islamic or non-Islamic. Generally, this term even though much discussed in the context of providing services or producing a particular product, the muslim community sometimes assumes that it is not important or advantageous enough to focus on studying in detail. Some even consider discussions about quality can interfere with their daily work activities (Khaliq Ahmad, 2006). In fact, the concept of quality or excellence is expressed by the Quran from the outset through God's creation of the natural phenomena in this world, with respect to perfection, as mentioned in the Quran:

"You cannot look at the creation of Allah, the Most Gracious, any unbalanced conditions and unreasonable; (If you are in doubt) then look again (you) again, is can you see any flaw" (*al-Mulk*: 3)

Furthermore, Islam considers quality as the process of bringing about a positive transformation to achieve the best performance in all aspects of human behaviour. Therefore, the ultimate goal is to enhance a human life to be successful in the real world and the hereafter. This quality management system is very effective when implemented in various organizations in order to produce a first-class human capital. If a company wants to produce a product or provide a service to satisfy a customer, then success factor is the quality management system (Siti Arni and Musaiyadah, 2008). Today, we can see that when an organization is not well managed, it will lose customers and no longer able to compete with the other party (Nik Mustapha, 2008). In fact, more

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problems would arise if the running or management of that particular company were not improved as soon as possible; and even more so if it is not in accordance with Islamic teachings as recommended.

Islamic management system is not a rigid system, but it is very concerned about good management to produce products and provide services that it can provide the most benefit to the other party. Islam also urged followers to always practice in earnest as far as possible. This is so because of the seriousness and sincerity of a slave obeying the commands will earn him the love of God (Halim, 1987). In addition, the emphasis on muslims, when doing any business, is the practice with the intention centred only on the worship of God. In addition, any act done sincerely and with the intention of devotion to God, will gain reward from Allah SWT. According to Islamic principles, the carrying out of duties seriously, and working with the correct priorities, will create prosperity to the community.

Quality management practices is a tool to help the company increase its customer satisfaction, and increase confidence in the company to meet certain standards consistently. It can be defined as an important tool for managing the instruments of an organization (Piskar and Dolinsek, 2006). In fact, it is also a frame of an activity to ensure the production of consistent and effective service to customers of an organization. The system is also used as a standard guide for developing and maintaining customer satisfaction and improvement purposes (Rushami et al., 1999). Quality management practices is also considered as a form of policy, process or procedure that requires planning and development, production and services in key activities of the organization. If an organization is to practice proper management, it can identify, evaluate, control and improve performance with excellence. Therefore, the Islamic system of quality management is in marked contrast to the conventional system that only emphasizes the materialistic or temporary aspects (Fadzila, 2010). In fact, the management system pioneered by the Prophet and his companions were so universal that it includes a two-dimensional material (*lahiriyah*) and spiritual (*ruhiyyah*). This management system also emphasizes culture of perfection (*itqan*) and the values of compassion in the performance of an action whether in congregational worship or individual worship such as prayer, fasting, charity and others. Therefore, this study will focus on two important concepts to ensure the Islamic quality management practices can be applied in the best possible order to produce a great work force in accordance with the sharia requirements. Excellent culture of *itqan* that has been expressed by the Prophet through traditions described by Aishar.a. through the history of al-Bayhaqi r.a. which means: "*Allah's Messenger s.a.w. once said: Verily Allah loves if someone commits an act in earnest itqan (perfect)*".

Based on these traditions, we may relate to this culture of perfection (*itqan*) as a culture of excellence, earnest, steadfast (commitment), generated through diligent work environment that is comfortable and conducive. This workforce is able to produce quality products or services and achieved customer satisfaction. Furthermore, certain employees without coercion from anyone will implement this brilliant culture of *itqan* voluntarily. Implementation of the program does not actually guarantee organizational excellence if it is not accompanied by the culture of *itqan*. Hence, in this context, continuous improvement can be equated to the concept of *islah*, which is very important in encouraging innovation and pursuit of excellence. Improvement process is carried out continuously without giving up an important feature for neither individual excellence nor employees of an organization. Thus, according to Azman (2003) *itqan* is the culture that often refers to the implementation and completion of the work carried out diligently and earnestly. Sohaimi and Gunawan (2007) define the concept of *itqan* as a commitment to achieve perfection. A manager who practices *itqan* culture will feel confident that every trust is committed with accountability because of the belief that in the end he will reap the rewards of this world and the hereafter. Therefore, when a person makes the culture of perfection (*itqan*) an important element in the implementation of his work, he will produce a quality daily work. Accordingly, in order to make this culture of perfection (*itqan*) as commendable practices that should be adopted by the managers or employees of an organization, they must first understand their roles in fulfilling the individual rights of muslims. The rights of the employer, workers, colleagues, subordinates and others in the organization must be fulfilled as far as possible. The concept of perfection (*itqan*) should be based on:

1. The establishment of a human relationship with the Creator (God) through demonstration of outstanding work and constant effort in increasing their knowledge and skills to keep up with the latest development and change.
2. Each employee, either the management or the subordinate (the executor) in the organization must demonstrate a positive attitude or becomes a good role model to be emulated by others. This is so because every leader is to be followed by others. Thus, a great leader does not depend merely on power or influence, but must also have values, high work ethic and superior appearance (Ab. Mumin and Fadillah, 2006).
3. The constant practice of change or transformation in the performance of daily work with *wasatiyyah* concerned with them like creating new things in a creative and innovative manner, with the hope that his execution would be easier and more effective. This is because changes in the organization or its environment are happening very fast through the development of information technology, globalization and the influence of others.

Therefore, the managers or employees who are still practicing traditional management or maintaining the old culture will be left behind and dropped out. According to Khaliq Ahmad (2011), managers should be skilled

to manage any changes in the organization and be able to deal with conflicts effectively through the guidance of the Quran and Hadith Prophet Muhammad.

Next will be the second concept which is related to the value of courtesy (*ihsan*). According Sohaimi and Gunawan (2007), a commitment to quality courtesy is a matter purely for Allah's sake. The value of this goodwill is emphasise by the Creator and His Messenger so that each nation makes the quality courtesy as the main part of their culture, particularly during the execution of a common management practice in organizations, communities or families. Indeed, the main quality models available cannot resolve the issue of workers suffering from job stress. Although there are organizations that achieve excellence or nearly zero error, the fact remains that, many people still do not feel satisfied. The quality of an employee's personal life and the general quality of life are not given due attention despite the eagerness of employers and organizations to excel. If viewed in terms of an organization's management system, then a manager or leader should adorn themselves with the value of this goodwill. This is so because when a manager asks a subordinate perform certain tasks, he must make sure it is not outside his ability (Ilhaamie, 2001). If the employee is not able to carry them out, the managers then will continue to denounce, insult or discourage him. Managers should to listen to the problems or complaints made by their subordinates, as well as provide support or seek alternative assistance to the employee to complete a task. Aspects of customer dissatisfaction can be overcome if the problems can be solved by collective bargaining, wise, just and equitable. Thus, workers who have courtesy ingrained in their daily life diary will be awarded with the best possible trust.

Research Conceptual Framework:

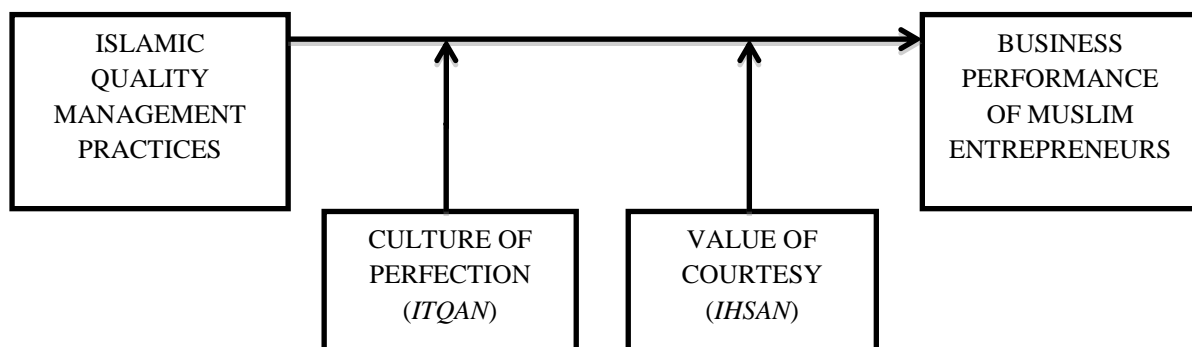


Fig. 1: The concept Framework of relationship Islamic Quality Management practices, culture of perfection (*itqan*), values of Courtesy(*ihsan*) and business performance of muslimEntrepreneurs.

Research Methodology:

The objective of this empirical study is to explore how the Islamic quality management practices affect the muslims entrepreneurs' business performance. This research will focus on studying the relationship between Islamic quality management practices, the culture of perfection (*itqan*) and the value of courtesy (*ihsan*) as moderating variables for business performance. The important point is how to measure Islamic quality management practices in relation to business performance. In measuring the business performance of products and services, we will also consider the factors of employees, organization, administration and environment. Venkatraman (1990) identifies three dimensions of financial performance, operations and organization. This research refers to a research conducted by Cua et al., (2001) for the definition of quality management. Using the Statistical Package for Social Sciences (SPSS) version 20.0, Pearson correlation analysis and multiple regression analysis were used to show the relationship between the variables of study.

This study will form a hypothesis that there is a direct relationship between the Islamic quality management practices and the improvement of the muslim entrepreneurs' business performance. Additionally, this study will also form hypotheses regarding the impact of culture of perfection (*itqan*) and the value of courtesy (*ihsan*) in the relationship between quality management practices and business performance of muslim entrepreneurs. Thus, three hypotheses of this study are structured as follows;

1. H1: Islamic quality management practices have a significant relationship with business performance of muslim entrepreneurs.
2. H2: Culture of perfection (*itqan*) factors acts as moderators in the relationship between Islamic quality management practices and business performance of muslim entrepreneurs.
3. H3: Value of courtesy (*ihsan*) factors acts as moderators in the relationship between Islamic quality management practices and business performance of muslim entrepreneurs.

Sampling:

In this study, the sampling method uses a structured questionnaire. Bumiputera Business companies were randomly selected from a list of registered SMEs by SME Corp. Malaysia (2013) were used as the sampling frame for this study. Instruments used for measuring is a five-point Likert scale and the data was collected from the beginning of 2013. A total of 370 questionnaires were distributed to selected companies based on systematic random sampling criteria (companies with 150 employees or less). Questionnaires were addressed to the owners or managers/senior staff requesting them to answer a questionnaire that provided for joined-up interviews with them. From the questionnaires collected, only 150 sets can be used to analyse and demonstrate a response rate of 44%.

Table 1: Characteristics of the Company.

Characteristics	Measurement	
	Percentage	Number of Companies
Number of Employee:		
6 to 50	66.7	100
51 to 150	33.3	50
Year of Company:		
5 to 10 Years	40.0	60
11 to 20 Years	26.7	40
21 to 40 Years	33.3	50

Table 1 shows the characteristics of the company based on the percentage and number of companies involved against the number of employees and age of the company. There were 100 companies or 66.7 percent with 6 to 50 employees. The companies with 51 to 150 employees are 50 or 33.3 per cent. According to the definition of SME Corp (2004), companies with less than 50 employees are considered as small-size companies and those that have between 50 and 150 employees are medium-size. There were 60 companies or 40 percent that have been operating between 5 and 10 years, followed by 50 companies or 33.3 percent that have been operating between 21 and 40 years and 40 companies or 26.7 percent that have been operating between 11 to 20 years. This shows that most of the muslimentrepreneurs companies have already been operating for quite a long time.

Data Analysis and Discussion Reliability Analysis:

Cronbach Alpha value for the pilot study and the actual field is above 0.7, the training (0.801), process management (0.847), product design (0.847), supplier quality management (0.740), Focus on customers (0.836), Preventive Maintenance (0.757), culture of perfection (*itqan*) (0.861), value of courtesy (*ihsan*) (0.861) and the business performance (0.878), which meet accepted standards of 0.7 by Hair *et al.*, (2010).

Table 2: Correlation among Islamic Quality Management Practices, Culture of perfection (*itqan*), Value of courtesy (*ihsan*) and the Business Performance.

	Quality Management Practices	Business Performance
1.	Training	0.507**
2.	Process Management	0.627**
3.	Product Design	0.503**
4.	Supplier Quality Management	0.616**
5.	Customer focused	0.392**
6.	Preventive Maintenance	0.861**
7.	Culture of Perfection (<i>Itqan</i>)	0.640**
8.	Value of Courtesy (<i>Ihsan</i>)	0.586**

*P≤0.05, **P≤0.01

Correlation Analysis:

Pearson correlation analysis was conducted to investigate the relationship of quality management, Culture of perfection (*itqan*), the value of courtesy (*ihsan*) and business performance. Results obtained value of *r* is close to +1, all interconnected and constructs positively. Business performance has a significant positive relationship with the quality of management practices such as training, process management, product design, supplier quality management, customer focus, preventive maintenance, the culture of perfection (*itqan*) and value of courtesy (*ihsan*) (H1). In order to improve their business performance, the Malaysian muslimentrepreneurs should seek the support of a robust quality management practices such as training, process management, product design, supplier quality management, customer focus, and preventive maintenance. They must also pay attention to the cultural of perfection (*itqan*) factors such as quality of leadership and teamwork in their companies. While factors such as the value of courtesy (*ihsan*) involved employee, commitment to quality must be given priority by companies to enhance their value.

Multiple Regression Analysis:

In this study, multiple regression analysis was conducted to identify the most important quality management practices and to examine the relationship between a set of predictor variables and the dependent variable. In this study, two models are developed to represent an attempt to take into account the critical determinant contribution to the business performance of muslim entrepreneurs.

Hierarchical regression with the 'stepwise' was conducted to examine how the impact of moderator and the culture of perfection (*itqan*) and the value of courtesy (*ihsan*) can influence the relationship between quality management practices and business performances of muslim entrepreneurs. The overall importance of the multiple regression model was tested with the following hypothesis:

Table 3: Summary of Multiple Regression.

Model	R	R ²	Adjusted R ²	Std error	F	DF1	DF2	Sig
First Model	.904 ^a	.817	.814	.23004	264.016	7	142	0.000 ^a
Second Model	.905 ^a	.819	.815	.22903	228.888	7	142	0.000 ^a

Table 3 shows, the first model that presents the relationship between Islamic quality management practices and business performance, Adjusted R² value is 0.814. This shows that 81.4% of the variance in the dependent variable (business performance of muslim entrepreneur) has explained jointly by six independent variables (training, process management, product design, supplier quality management, customer focused, preventive maintenance) in the first model. Table 3, shows a combination of independent variables significantly predicted the business performance of muslim entrepreneur, $F(7, 142) = 264.016$, $p < .000$. The second model presents the moderating effect of value of courtesy (*ihsan*) on the relationship between quality management practices and business performance. From Table 4 we can see the multiple correlation coefficient (R) is 0.905 (R² = 0.819) and the adjusted R² is 0.815. This shows that 81.5% of the variance in business performance of muslim entrepreneur (dependent variable) is explained by the effect of moderator variables together (value of courtesy), training, process management, product design, supplier quality management, customer focused and preventive maintenance (independent variable). Table 4 shows the statistically significant $F(7, 142) = 228.888$, $p < 0.000$. This indicates that the moderating effect of courtesy (*ihsan*) has a significant influence on the relationship between quality management practices of training, process management, product design, supplier quality management, customer focus and preventive maintenance and business performance of muslim entrepreneurs.

Table 4: Summary of Multiple Regression (First Model And Second Model).

Model		First Model				Second Model			
		β	t	SE	Sig	β	t	SE	Sig
1	Constant	0.692	6.596	0.105	0.000	0.712	6.791	0.105	0.000
	Training	0.092	1.232	0.035	0.021	0.179	2.928	0.061	0.004
	Process Management	0.297	6.615	0.045	0.000	0.394	10.738	0.037	0.000
	Product Design	0.085	1.333	0.044	0.018	0.360	6.867	0.052	0.000
	Supplier Quality Management	0.167	2.413	0.049	0.016	0.098	1.723	0.057	0.046
	Customer focus	0.107	1.772	0.030	0.047	0.098	1.982	0.049	0.048
	Preventive Maintenance	0.149	4.537	0.033	0.000	0.170	4.959	0.034	0.000
	Culture of Perfection (Itqaan)	0.307	5.227	0.049	0.000				
	Value of Courtesy (Insan)					0.032	0.921	0.034	0.000
	R								
	R ²								
	Adjusted R ²								
	F								

Dependent variable: Business Performance:

The results in Table 4 show that the regression coefficient or slope variables, particularly quality management training, process management, product design, supplier quality management, customer focus, preventive maintenance and culture of perfection (*itqan*) has a significant impact on business performance of muslim entrepreneurs in the first model. The identified equation in Table 4 was to understand the relationship on:

Muslim Entrepreneurs Business Performance = $0.092\text{Training} + 0.297\text{Process Management} + 0.085\text{Product Design} + 0.167\text{Supplier Quality Management} + 0.107\text{Customer focused} + 0.147\text{Preventive Maintenance} + 0.307\text{Culture of Perfection} + \varepsilon$.

The adjusted R² value was 0.814, indicating that 81.4% of the variance of the training, process management, product design, supplier quality management, customer focus, preventive maintenance and culture of perfection (*itqan*) are possible to explain the business performance of muslim entrepreneurs in Malaysia and hypothesis 2 is accepted.

In the second model, the results (Table 4) also showed that the regression coefficient or slope variables, particularly quality management training, process management, product design, supplier quality management, customer focus, preventive maintenance and courtesy have a significant effect on business performance of muslim entrepreneurs in the second model. The identified equation in Table 4 was to understand the relationship on:

$$\text{Muslim Entrepreneurs Business Performance} = 0.179\text{Training} + 0.394\text{Process Management} + 0.360\text{Product Design} + 0.098\text{Supplier Quality Management} + 0.098\text{Customer focused} + 0.170\text{Preventive Maintenance} + 0.032\text{Value of Courtesy} + \varepsilon.$$

The adjusted R^2 value was 0.815, indicating that 81.5% of the variance of the training, process management, product design, supplier quality management, customer focus, preventive maintenance and value of courtesy (*ihsan*) can possibly explain the business performance of muslim entrepreneurs in Malaysia and hypothesis 3 is accepted

Conclusion:

This study suggests four main findings. First, the results of this empirical study, find quality supplier selection and supplier development will affect the achievement of muslimentrepreneurial business. Second, internal factors such as training, management process control, product design and preventive maintenance will have an impact on improving business performance. Third, the customer relations and customer involvement has a positive relationship to business performance. This means that direct involvement helps customers improve business performance positively. Fourth, this study also illustrates the impact of cultural of perfection (*itqan*) as moderating factors and compassionate values that are important in contributing to a significant improvement of the muslimentrepreneurs' business performance. This achievement is influenced by the development of the cultural of perfection (*itqan*) in the quality of management commitment, employee commitment and collective problem solving. In addition, the moderating effect of courtesy factor also shows a great influence on business performance of muslimentrepreneurs. Therefore, this study has confirmed that the culture of perfection (*itqan*) and values of courtesy (*ihsan*) as moderating factors are dynamic and has great potential to influence the relationship between Islamic quality management practices to business performance of muslimentrepreneurs in Malaysia.

It is clear that the concept of quality management organization is needs to be based on the teachings of Islam, i.e. based on the inseparable relationship between the Creator and His creation and the human relations with other creatures. This is because the concept of Islamic quality management is geared towards customer satisfaction as well as the pleasure of Allah S.W.T, for the success in the worldly affairs and for the sake of happiness in the Hereafter. If the two factors of Itqaan and Ihsan are considered as part of their daily practice, the owner / manager or employee of a company will be honest and trustworthy. They will perform their work with integrity, diligence and discipline. The two factors, the culture of perfection (*itqan*) and the culture of courtesy (*ihsan*) will enhance and ensure strong and smooth quality management practices, driven by the tenets of Islam.

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